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Approved For Release 2001/09/03 : CIA-RDP78-04718A002300010009-8

*Accounting 11*  
*W. E. Smith*

14 MAY 1957

MEMORANDUM FOR: Executive Officer, Deputy Director (Plans)

SUBJECT : Field Property Authorization Control Procedure -  
Proposed [REDACTED]

REF : Your memorandum to C/TAS dated 8 May 1957,  
Subject: Proposed [REDACTED] - Financial  
Accounting Procedures for Property - Manual  
Method

1. Reference requests information as to the plans of this Office re-  
garding the issuance of property authorization control procedure handbooks  
[REDACTED]

2. This Office contemplated extending the property authorization control procedure, which has been in effect at headquarters since 1 July 1955, to field areas as of 1 July 1957. Recent discussions, however, at headquarters relating to the implementation in the Agency of the program for the Improvement of Financial Management in the Federal Government which involves the use of a cost type budget and the application of accrued costs as aids to management have included consideration as to the practicability of utilizing cost reports to provide for post-control over uses of Agency resources (funds and property) in lieu of the pre-control over the use of property provided by the property authorization control procedure.

3. Committees comprising personnel from various Agency components have been established to develop plans for effectuating the objectives of the Financial Improvement program. It has been deemed advisable therefore to defer implementation of the subject procedure in the field until these committees submit their recommendations since it is possible that a different control method may be recommended and approved for application both at headquarters and in the field. It is anticipated that a decision will be made in this matter by 31 December 1957 and action taken accordingly.

4. In view of the foregoing and since decentralized procedures for the control of confidential fund allotments, as prescribed in [REDACTED] - are now effective in all headquarters components, this Office will take immediate action to develop and publish a

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headquarters regulation on this subject. For this purpose [REDACTED]

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and expanded to cover the entire subject. Accordingly, it is recommended that you take no action to revise and republish [REDACTED]

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Chief, Technical Accounting Staff  
Office of the Comptroller

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